

aged children have special needs. Their parents are under tremendous pressures. We need to recognize this and help them every way we can.

And there is one more thing that I think we need to think about as policymakers. Over and over again, American parents are saying that they need more time with their kids. Moms and dads need more options, more choices and more flexibility in the workplace. Over the years I have focused my work in Congress developing what I call "family friendly" policies that give moms and dads those choices. I have sponsored legislation and have long advocated these kinds of policies for the federal government. Some of these now in effect as public law are:

1) Telecommuting. Allowing employees to work at home or at a central telecommuting center nearby equipped with a computer, phone, fax, and other office tools. That allows parents to do their jobs at home or near home and gives them more time to be with their families. The first federal telecommuting center opened several years ago in Winchester in my congressional district, and more are springing up as the idea takes hold.

2) Job Sharing. Splitting job duties to allow employees who want to work part-time the opportunity to be in the workforce and bring home a paycheck, but also to have time to spend with their families, or get an advanced degree, or take care of an aging parent, or fulfill other needs.

3) Leave Sharing. Allowing employees to donate annual leave to help a fellow employee who needs extra time off for their own health needs or to care for family members. It kindles the spirit of community by allowing employees to help out their fellow worker, and its costs the employer nothing.

4) Child Care. Providing on-site or near-site child care centers in federal buildings. It was my legislation several years back that allowed child care centers to be housed in federal buildings to help federal employees and others with child care needs.

I have also worked in Congress with others to implement for federal workers the policy of flextime—the staggering of work hours to allow one working parent to come in early while the other gets the kids off to school and comes in later. The earlybird gets off in time to be at home at the end of the school day so that the problem of "latch-key children" does not arise.

Just as we have implemented these policies in the federal workplace, I think we in Congress need to talk about and to look at what we might be able to do to encourage employers in the private sector to give these kinds of choices and options to their employees as well. Maybe we ought to provide incentives or find ways to reward companies which provide more flexibility in the workplace for their employees.

But here in Congress, let's not just expand more government programs. Let's give American families what they really want and need—their own money. Their own choices. Flexibility. Options. The time has come to give all tax-paying families with children broad-based tax reductions. I urge my colleagues to support this bill.

H.R. 3583

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Family Friendly Tax Relief Act of 1998".

SEC. 2. \$1,000 CHILD TAX CREDIT FOR CHILDREN UNDER AGE 5.

(a) IN GENERAL.—Section 24 of the Internal Revenue Code of 1986 (relating to child tax credit) is amended by redesignating subsections (e) and (f) as subsections (g) and (h), respectively, and by inserting after subsection (e) the following new subsection:

"(f) \$1,000 CREDIT FOR QUALIFYING CHILDREN UNDER AGE 5.—

"(1) IN GENERAL.—Subsection (a) shall be applied by substituting '\$1,000' for '\$500' with respect to any qualifying child who has not attained the age of 5 as of the close of the calendar year in which the taxable year of the taxpayer begins.

"(2) COORDINATION WITH DEPENDENT CARE CREDIT.—This subsection shall apply to a taxpayer for a taxable year only if the taxpayer elects not to have section 21 apply for such year."

(b) CONFORMING AMENDMENT.—Subparagraph (1) of section 6213(g)(2) of such Code is amended by striking "section 24(e)" and inserting "section 24(f)".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1997.

SEC. 3. CHILD TAX CREDIT ALLOWED IN DETERMINING ALTERNATIVE MINIMUM TAX LIABILITY.

(a) IN GENERAL.—Subsection (a) of section 26 of the Internal Revenue Code of 1986 is amended by inserting "(other than the credit allowed by section 24)" after "credits allowed by this subpart".

(b) CONFORMING AMENDMENT.—Section 24 of such Code is amended by inserting after subsection (f) (as added by section 2) the following new subsection:

"(g) LIMITATION BASED ON AMOUNT OF TAX.—The aggregate credit allowed by this section for the taxable year shall not exceed the sum of—

"(1) the taxpayer's regular tax liability for the taxable year reduced by the sum of the credits allowed by sections 21, 22, 23, 25, and 25A, plus

"(2) the tax imposed by section 55 for such taxable year."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1997.

IN HONOR OF ROBERT A. POOLE

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Monday, March 30, 1998

Mr. KUCINICH. Mr. Speaker, I rise today to honor Robert A. Poole, a man who is dedicated to his family, his country and his community. He was honored on March 28, 1998 by the Veterans of Foreign Wars for his leadership in the organization.

Robert served in the United States Army from 1968–1970 and was sent to Vietnam with I-Core and the 101st Airborne Division in 1969. He has been active in the VFW since 1979 and is a life member of Andrew A. Bachleda Post 2850 on West 61st Street in Cleveland, Ohio. Robert served as Post Commander twice and also became active in the County Council, serving as Commander from 1989–1990. He has been involved in District Seven and was honored as a five star Cottie Commander and all state Quartermaster. Robert has served on numerous committees and

has held countless chairmanships. He is currently Cuyahoga County Council Commander.

His wife, Susan, his sons, Robert, Matthew, Brian, and his grandchildren must be proud of the dedication Robert has shown to them and to his community. My fellow colleagues, please join me in recognizing a truly great American.

FAIRNESS FOR SMALL BUSINESS AND EMPLOYEES ACT OF 1998

SPEECH OF

HON. ROBERT E. ANDREWS

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, March 26, 1998

The House in Committee of the Whole House on the State of the Union had under consideration the bill (H.R. 3246) to assist small businesses and labor organizations in defending themselves against government bureaucracy; to ensure that employees entitled to reinstatement get their jobs back quickly; to protect the right of employers to have a hearing to present their case in certain representation cases; and to prevent the use of the National Labor Relations Act for the purpose of disrupting or inflicting economic harm on employers:

Mr. ANDREWS. Mr. Chairman, this list will be used to keep these troublemakers from interfering with the operations of companies and businesses throughout the country. The problem is, however, these troublemakers are not troublemakers at all. On this list will be working men and women who are no different from the tens of millions of working Americans who have chosen to exercise their right to organize.

This bill, therefore, affects not only the "undercover union agent" whom the proponents of this bill fear so much. It affects all working Americans by encouraging potential employers to make unsupported, unjustified, and unfair decisions about whom to hire. We as lawmakers have done much to ensure that the hiring of workers is done in a non-discriminatory and fair manner. By passing this bill, we will undo that progress and prompt a return to practices of unwarranted retribution and illegitimate blacklisting.

Mr. Chairman, I oppose the bill and urge my colleagues to join me in opposition.

TRIBUTE TO MR. JOSEPH C. SANDERS

HON. JAMES E. CLYBURN

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 30, 1998

Mr. CLYBURN. Mr. Speaker, I rise today in recognition of May 23, 1998 as "Joe Sanders Day" in Moncks Corner, South Carolina. Joseph C. Sanders is a successful businessman and true humanitarian. Born in the Berkeley County town of Cross, he moved to Moncks Corner at a very early age where he attended the public schools. In 1958, "Joe Cleve," as he is affectionately known, graduated from Berkeley Training High School and matriculated at South Carolina State College (State) in Orangeburg, South Carolina. Upon graduating from State in 1962 he was drafted into the United States Army and served for two years.

Joe completed his military assignment in Germany, and upon returning to the United States moved to New York City in 1964 to pursue his goal of "acquiring a piece of the American dream." He worked as a recreational leader with the Children's Aid Society, which inspired him to pursue a Master's Degree in Urban Education at Brooklyn College. It was in graduate school that Joseph Sanders developed an interest in the business sector and seized an opportunity to work as an insurance agent for the New York Insurance Company. Mr. Sanders' employment with New York Life Insurance Company heightened his entrepreneurial interests, and in 1972, Mr. Sanders and a partner, Charles Baylor, founded BaySan Holding Corporation.

Mr. Sanders attributes his success and business awareness to his mother, Eliza, and lots of hard work. He credits Mrs. Addie W. Rivers, a high school teacher, Coach Ollie C. Dawson, and the late H.N. Vincent, both of South Carolina State College as professionals and friends who contributed greatly to his social, personal, and educational growth. Sanders stated, "Their interest in my personal growth created a desire within me to help others." His commitment to helping others is evident in the \$100,000 scholarships he established at Allen University, Voorhees College, Claflin College, and South Carolina State, all located in the Sixth Congressional District of South Carolina which I proudly represent in this body. He was also instrumental in the establishment of the "Dean H.N. Vincent Scholarship Fund" to honor and perpetuate the memory of Dean Vincent of South Carolina State College.

Joseph Sanders has been granted innumerable awards and citations highlighting his contributions to and concern for "Excellence in Education" at Historically Black Colleges and Universities. Allen University conferred upon Sanders a Doctorate of Humane Letters at its 116th Commencement ceremony on May 10, 1986. As a Certified Property Manager, President of Vis-Chet Holding Limited of Brooklyn, NY; and avid golfer, Joseph Sanders is presently developing an eighteen-hole golf course on a 227-acre tract of land he owns near Santee, South Carolina.

With knowledge under his belt and a proven track record, Sanders spends a great deal of time traveling and enjoying the fruits of his labor. Sanders is a member of several business organizations and is a life member and Basileus of Iota Xi Chapter of Omega Psi Phi Fraternity, Inc. He is a Golden Heritage Life member of the NAACP and a 32nd degree Prince Hall Mason. Sanders resides in Manhattan, New York and has two daughters, Vista and Conchetta, one son, Michael, and five grandchildren. Joe and I met on State's campus where we forged a friendship which we continue to enjoy today. Please join me Mr. Speaker in saluting the humanitarian efforts of Mr. Joseph C. "Joe Cleve" Sanders, and thanking the people of Moncks Corner, South Carolina for declaring the 23rd day of May, Nineteen Hundred and Ninety-Eight "Joe Sanders Day."

PERSONAL EXPLANATION

HON. CASS BALLENGER

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Monday, March 30, 1998

Mr. BALLENGER. Mr. Speaker, on Friday, March 27, I missed rollcall vote 80, final passage of H.R. 2515. Had I been present, I would have voted yea.

IN HONOR OF ARLENE RYHTER

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Monday, March 30, 1998

Mr. KUCINICH. Mr. Speaker, I rise today to honor Arlene Ryhter for her continued service to her country and her community. Arlene was recently honored by the Veterans of Foreign Wars for her leadership in that organization.

Arlene first joined the Local Ladies Auxiliary to the VFW in 1966. She worked her way up through the ranks serving on various committees and holding several chairmanships to become President of both the Ladies Auxiliary Bedford Post 1082 and the Cuyahoga County Council. She has also served as a flag bearer and color bearer for District Seven.

In addition to her activities at the VFW, Arlene has been active in the Girl Scouts and Brownies and is an honorary Boy Scout Father in the community of Bedford, Ohio. She has also served as President of the Democratic Party in Bedford and continues to work in voting booths. Arlene also volunteers her time at local Senior Citizen Centers and Veterans Hospitals.

My fellow colleagues, please join me in recognizing Arlene Ryhter, a model American of whom her family and her community can be proud.

SOUTH GLENS FALLS HIGH SCHOOL MARATHON DANCE CELEBRATES 21 YEARS OF VOLUNTEERISM

HON. GERALD B.H. SOLOMON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Monday, March 30, 1998

Mr. SOLOMON. Mr. Speaker, these days, young people are often discounted as self-absorbed and apathetic about the problems facing others in their community and society at large. The students at South Glens Falls High School in my congressional district in upstate New York prove that this stereotype does not universally apply. Over the past twenty-one years, the remarkable students of South High have raised over \$400,000 for local individuals and projects, dedicating their time and effort to making life easier for their less fortunate neighbors.

On March 6-7, 1998, South Glens Falls High School held its 21st annual Marathon Dance. Under a spinning ball and colored lights, 243 high school students danced for twenty-seven hours, with family and friends looking on in the special t-shirts which they had bought in support of the students' efforts.

When it was over, the jubilant young people celebrated the highest total in two decades of the Marathon, as the announcement came that the dance had raised \$54,000 through direct pledge money and other sources in the community, including a church benefit breakfast. Another year's worth of tremendous effort has resulted in yet another astounding success.

The impressive amount of money raised will reach several charitable destinations. First, a new van will be purchased for a local citizen with multiple sclerosis, which will allow her to travel as needed to attend to her daily activities. The remaining funds will be divided between donations to a medical mission which aids the impoverished in Guatemala, a fund used to help local families at holiday time, and a fund dedicated to supporting a local youngster who is fighting Pompe's Disease. Through their hard work and determination, the students of South High help to ensure that others, both within and far from their community, know that they are not alone in coping with the travails of their daily lives.

Mr. Speaker, the efforts of South High's students stand as an example of how young people can and should give back to their community. These remarkable young people have shown just how vibrant the spirit of volunteerism remains in the small towns and cities of upstate New York, and I am proud to count them among my neighbors. With that in mind, Mr. Speaker, I ask that all members join me in paying tribute to the students of South Glens Falls High School on the occasion of their 21st Annual Dance Marathon. Their success has been truly spectacular, and, considering their dedication to these selfless pursuits, I know will be duplicated or even eclipsed in the years to come.

TRIBUTE TO ALDO VAGNOZZI

HON. SANDER M. LEVIN

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Monday, March 30, 1998

Mr. LEVIN. Mr. Speaker, I rise today to join in the celebration of uniquely talented and dedicated citizen of Michigan, Aldo Vagnozzi.

He has had an unusually long and distinguished career in journalism. For about one-half of a century, his beat has been the lives and interest of working families of Michigan. With the AFL-CIO in Michigan, he has dedicated himself to providing hundreds of thousands of Michigan workers with information about key aspects of their labors and the broader issues that affect the well-being of their families. While he served as editor, he was indeed a working journalist reflecting his personal concerns about working families reading his reports and comments. He became a model in Michigan and beyond.

His strong beliefs were combined with modesty, a sense of goodwill and respect for the beliefs of others. They helped propel him into elective office with support from people of a wide array of political ideologies and backgrounds. As the first directly elected Mayor of his home city of suburban Farmington Hills, Michigan, he as helped build and strengthen that fast-growing community.

Also Vagnozzi can leave his position as editor of the Detroit Labor News with a sense of